

U. S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

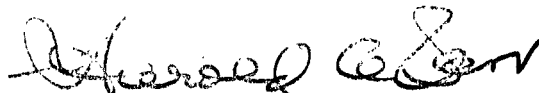
December 6, 1956

Alcohol and Tobacco Tax Division
Industry Circular No. 56-45

Inventories of Tobacco Materials,
Tobacco Products, and Tax Stamps
Held by Manufacturers of Tobacco
Products on January 1, 1957

Manufacturers of tobacco, cigars, and cigarettes:

1. The purpose of this industry circular is to advise you that, under authority of Section 5721 of the Internal Revenue Code of 1954 and Sections 270.141(c) and 275.131(c) of the new regulations, 26 CFR (1954) Parts 270 and 275, you shall furnish, for each of your tobacco products factories, an inventory, Form 2130 or 2131, as the case may be, of tobacco materials, tobacco products, and tax stamps held at the beginning of business on January 1, 1957. Tobacco materials shall be reported under only two classifications, consistent with the instructions contained in Industry Circular No. 56-40. You should make a check mark in the special inventory block at the bottom of the inventory form.
2. The inventory on Form 2130 or 2131 shall be forwarded to the Assistant Regional Commissioner, Alcohol and Tobacco Tax, with the monthly report, Form 2134 or 2136, for December 1956 for the factory concerned. A copy of such inventory shall be retained by you with your factory records.
3. Inquiries in regard to this industry circular should refer to the number thereof and should be directed to the appropriate Assistant Regional Commissioner, Alcohol and Tobacco Tax.



Harold A. Serr

Acting Director, Alcohol and Tobacco Tax Division